

SCOTT N. SCHOOLS (SCSBN 9990)  
 United States Attorney  
 THOMAS MOORE (ASBN 4305-O78T)  
 Assistant United States Attorney  
 Tax Division  
 9th Floor Federal Building  
 450 Golden Gate Avenue, Box 36055  
 San Francisco, CA 94102  
 Telephone: (415) 436-6935  
 FAX: (415) 436-6748

Attorneys for the United States of America

**IN THE UNITED STATES DISTRICT COURT FOR THE  
 NORTHERN DISTRICT OF CALIFORNIA  
 SAN FRANCISCO DIVISION**

**RICHARD O. STEVENS, Trustee of The  
 Gloria S. Stevens Trust, and Named Executor  
 of Gloria S. Keesey Stevens Estate,**

**Plaintiff,**

**v.**

**UNITED STATES OF AMERICA,  
 Defendant.**

**NO. C-05-03967-SC**

**STIPULATION RE: INTEREST  
 AND ORDER THEREON**

Defendant United States of America and plaintiff Richard O. Stevens, Trustee, through their undersigned counsel, stipulate that interest on tax overpayments is computed pursuant to 26 U.S.C. § 6611(a)(b)(2) and (3) from August 1, 2002, when the untimely tax return was filed.

The parties further stipulate that pursuant to the September 4, 2007 decision of this Court the overpayment of taxes and interest thereon through September 10, 2007 is \$89,100.13.

The parties further stipulate that this stipulation is without prejudice to the parties' right to appeal the decisions and judgment of this Court.

SCOTT N. SCHOOLS  
 United States Attorney

/s/ James E. Stevens  
 JAMES E. STEVENS  
 Attorney for Plaintiff--  
 Richard O. Stevens, Trustee

/s/ Thomas Moore  
 THOMAS MOORE  
 Assistant United States Attorney  
 Attorneys for the United States

**PURSUANT TO STIPULATION, IT IS SO ORDERED.**

Dated: September 10, 2007

  
 UNITED STATES DISTRICT JUDGE